

State Controller's Office
Fiscal Year 2019-20 LGRS Online and Transit Operators Financial Transactions Report
Frequently Asked Questions

Introduction

Since fiscal year (FY) 2002-03, the California State Controller's Office (SCO) has required financial transactions report (FTR) preparers to use an electronic reporting program to complete their FTRs. This electronic reporting system generated an output file that FTR preparers then sent to SCO through a file transfer protocol (FTP) address. In 2018, SCO has moved the reporting system online for Transit Operators (TO). Users can access the online reporting system, Local Government Reporting System (LGRS) Online, at <https://lgrsonline.sco.ca.gov/account/login>

LGRS Online is a web-based reporting program that operates on most web browsers, including Internet Explorer, Mozilla Firefox, and Google Chrome.

SCO has also revised Transit Operators FTR forms in FY 2018-19 to incorporate more recent governmental accounting standards; conform to generally accepted accounting principles, where possible; and improve compliance with Federal Transit Administration Uniform System of Accounts and Public Utilities Code. SCO will continue to revise FTR forms and/or instructions as needed for future Governmental Accounting Standards Board (GASB) pronouncements.

Frequently Asked Questions (FAQs)

Login and/or Password

1. Where can I find the login information for LGRS Online?

Please refer to the Alert Letter; or contact SCO by telephone at (916) 322-9672 or email at LGRsupport@sco.ca.gov for the login information.

2. Who should I contact if I am unable to log in, or if I am getting login error messages?

Please contact SCO by telephone at (916) 322-9672 or email at LGRsupport@sco.ca.gov.

Submission/Extension

1. Where can I find the Cover Page and does it have to be mailed in?

After successfully submitting your report, the Cover Page appears as confirmation, with the date and time of submission. Click "Print Cover Page" to print. The Cover Page must be

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signed by a city fiscal officer. The signed original must be mailed in to the address noted at the bottom of the Cover Page.

2. Will SCO be offering extensions on the FTR filing deadline?

No, SCO does not grant extensions. Public Utilities Code (PUC) 99243 requires the FTR to be submitted to SCO within seven months after the close of the fiscal year.

State Transit Assistance (STA)

1. What is “qualifying revenue”?

Per PUC section 99314(b), “qualifying revenue” means fare revenues, including fares generated for community transit services under contract with the STA-eligible operator, and any other funds used by the operator in the delivery of transit service, except federal and state funds. Revenue used for capital expenditures or depreciation are not qualifying revenue.

2. What is to be included in “operating expenses”?

Per PUC section 99314(e), “operating expenses” include, but are not limited to, the direct cost of operating transit service, payments by the STA-eligible operator for community transit service provided by entities that are not eligible to receive funds directly pursuant to subdivision (a) of Section 99314.3, administrative costs, and routine maintenance. Operating expenses do not include transfers from an operating budget to a capital account.

3. What are the changes for the State Transit Assistance (STA) Program Allocation?

The 2021-22 State Transit Assistance (STA) Program Revenue Basis form is not required this year. Pursuant to PUC section 99314.10, which was added on June 29, 2020, fiscal year 2021-22 STA allocations will be based on the same individual operator ratios published by the Controller in its August 2020 State Transit Assistance Allocation transmittal memo.

4. What is the definition of “community transit services”?

Per PUC 99275, *community transit services* are transportation services that link intracommunity origins and destinations, including such services for populations such as the disabled, who cannot use conventional transit services. Please refer to Article 4.5 of the California Public Utilities Code sections 99275-99277.

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Reporting

1. When reporting Passenger Fares, why is there a need to add a footnote?

Passenger Fares line item may include fares from contracted general service and/or community transit services per PUC 99312.2(f) and PUC 99314(b) that are remitted and/or not remitted to this transit operator. If an STA-eligible operator includes fares generated for community transit services under contract with the STA-eligible operator, a footnote must be added to provide the full name(s) of the contractor(s) and the corresponding amount(s) (regardless if the amount was remitted or not).

2. Where on the income statement do I report the purchase of an asset?

Transit operation is considered an enterprise activity.

In an enterprise fund, purchasing a capital asset only affects the Statement of Net Position:

Cash	Credit \$\$\$
Capital Assets	Debit \$\$\$

There should not be an impact on the income statement (IS). The IS reports gains and losses from disposal of capital assets as non-operating revenues and non-operating expenses, respectively.

3. How can I report “Other” fields on the revenues and expenses form?

The “Other” fields on the revenues and expenses form are for items that do not apply to a hard-coded field elsewhere on the form.

Please review all of the fields on the form before reporting an item as “Other.” A footnote is required for those entries.

4. Why must I report “Local Transportation Fund (LTF: TDA ¼ Cent Sales Tax)” under the State Government Funds section?

LTF is a state fund, as it was a state statute creating the LTF program and was voted on by each county board in 1971.

The ¼ sales tax is a general tax collected statewide. As it is a return to source revenue, it takes on the appearance as a local source, like a local sales tax, but it should be treated as a State source that does not qualify as a local support revenue.